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MANAGEMENT REVIEW
PRINCEVILLE, NORTH CAROLINA

ABSTRACT

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Prepared For

THE TOWN OF PRINCEVILLE, NORTH CAROLINA

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INTRODUCTION

The Town of Princeville is a black community in Edgecombe County which has the distinction of being the oldest black incorporated municipality in the United States. To understand what makes Princeville unique one must phantom the deep desire of both white and black America for a valid evidence that the Negro can be successful in any endeavor in American life, such as establishing, maintaining, supporting and directing governmental or other institutions.

It has primarily been in the area of small town America that this imagery has been given full reign. There are about six all black towns in the U. S. Two are in North Carolina, a third, Soul City, is being planned. Of these, there are few which hold Princeville's potential for success. This potential is Princeville's real uniqueness. The fact that as a black town in the United States it holds a potential for success without a large degree of white help is unique. What is of most importance to Princeville is the fact that whites in Edgecombe County and Tarboro have a high degree of tolerance of Negro existence. They seem to feel that the Negro ought to have his success. This may change should Princeville become an active black town and a true force in the county. Only history can tell. As will be seen, the primary factor on which the success of Princeville rests is a presently recalcitrant black middle class. The direction it chooses can significantly life or diminish the chance of Princeville's becoming a viable small town in America. These are considerations which add human interest to a report otherwise intended to be a review of local government and management.

If indeed there is a viable opportunity for Princeville as a black community, it makes sense to evaluate not only how the town's operations might be improved and its objectives achieved but also whether the objectives sought are appropriate to the level of resources available. This will be the central focus of the examination of the writer's year in Princeville.

SOME BACKGROUND

Little understanding of the broad problems in Princeville can be grasped without taking into account certain facts. Princeville is a poverty stricken community of approximately 175 families, who have a median income of less than $1,000 a year. Few persons work year-round and those who do, work in the factories and homes of Tarboro, N. C. -- a city across the bridge.

There is no industry or significant commercial sector to boost Princeville's economy. There are two small stores, one garage, a roofing company a filling station, and a palmist in Princeville. Since these are service businesses they cannot boost growth of the town as would productive industries, if any existed in Princeville.

With low family income and a limited economic base Princeville cannot afford to provide adequate services in all functions normally provided by municipalities. Therefore, in the insuing section we will look at the local government, its structure, operation procedures, and services as a first step in developing some assessment of where Princeville is now and where it can go.

LOCAL GOVERNMENT-ORGANIZATIONAL STRUCTURE

The organization of city government in North Carolina is provided for by the State legislature in city charters and in the code of general ordinances when allowed under home rule provisions. In reviewing the Princeville charter and code of ordinance, published January 1, 1935, and other ordinances entered in the Minute book for the town, no specific references are made to organizational structure, except to provide for the election of a mayor and four commissioners. Some sections did establish areas of responsibilities and penalities for not performing specified duties. Section eleven of the 1935 code for example is entitled 'Special to Mayor'. Princeville has no formalized organizational structure beyond that stipulated in its charter.

Princeville's original charter enacted in 1885 is found in Chapter 29 of the session law. It provides in Section 3 for a mayor, five commissioners, a clerk, a treasurer and a constable. Elections were to be at large for all officers and were to be held in May. While the elections were stipulated to be held in 1886, it is not clear whether Princeville elections were to be annual, bi-annual or every fourth year. In 1923 in the private laws, the legislature in Chapter 218 amended the 1885 charter. The number of Commissioners on the board were reduced to four along with the mayor. Commissioners were to serve staggering two year terms. The clerk and chief of police became appointive positions with the commissioners having the power to hire, fire and to fix salaries.

In the 1963 Session Law - Chapter 795, the General Assembly amended Princeville's charter by fixing the mayor's term of office at two years, specifying only qualified voters residing in Princeville could be candidates for office, establishing four wards for commissioners and specifying each candidate for commissioner had to reside in the ward which he sought to represent on the board, and specifying that candidates for all offices could be elected at large but only a plurality was needed to win an office. In addition the amendment provided for vacancies to be filled by appointment of a qualified voter from the ward no longer represented on the board, elections to be held every year, Wards 1 and 2 and the mayor's office to be contested in odd numbered years and Wards 3 and 4 to be contested in even numbered years.

An annexation begun in 1971, which is being litigated, will further change the composition of Princeville's Town Board. There would be six commissioners elected at large from six wards. The remaining election criteria enacted in 1963 would remain in effect. However, this has no consequence until the litigation is resolved.

Form of Government

Princeville can be characterized as a Mayor-Commissioner form of government. The minutes of past meetings indicate that the basic concept of this form was adhered to during the early years of incorporation. Each commissioner took responsibility for various departmental services such as police, sanitation and health, and streets, etc. However, as interest in the town government waned in the mid fifties, it is evident that this practice went into disuse. The last vestige of this practice was destroyed when in 1969 Commissioner W. E. Bridges resigned, but continued to serve as street supervisor.

Today attrition has set in. The actual and informal form of government in Princeville is a strong mayor-weak board of commission form. The board of commissioners sits as a body to discuss various complaints and concerns brought before the board through the office of the mayor. He receives the mandate to act from the board based on his recommendation to them.

Suffice it to say, this informal form of government in Princeville has been one of its primary downfalls. It has not addressed the problem of an equitable division of labor among elected officials and other community leaders. Since the principle of distribution of authority and responsibilities has never been seriously practiced, valuable avenues of relief and economy of time were lost. Other interested citizens could not be involved through committee or commission appointments to deal with various community problems, particularly in the area of planning.

Recommendations - Organizational Structure

It is recommended that the following committee system be established and made operational for the next fiscal year. Two committees should be formed by the governing board with the following responsibilities:

1) Finance and Public Safety Committee

a) All financial matters
b) police
c) fire
d) health and sanitation

2) Public Works

a) streets
b) transportation
c) water
d) electric light and power
e) recreation

The committees should be organized with the Mayor as chairman of the Finance and Public Safety Committee along with two other commissioners. The Public Works Committee should be chaired by the Mayor pro tem with the remaining two commissioners as members. These committees should meet regularly, and no less than once a month.

In addition, a Planning Board should be established for Princeville. This board should be composed of five public spirited citizens from Princeville and five from the one mile area. The primary responsibility of the board would be to advise to the Board of Commissioners.

An additional committee should be formed to oversee the preparation of a new charter for Princeville. A new charter can solve a variety of problems and shortcoming of the 1885 enactment.

LOCAL GOVERNMENT - OPERATIONAL PROCEDURES

General operating procedures for governing boards are found in the town charters and in N. C. General Statutes 160-267 through 272. It is here that the time, place, conduct and manner of meetings for the governing board is established. In Princeville no consistent procedures have been set forth to govern the conduct of the governing board of Princeville.

A review of the charter, code of ordinance, and minutes reveal that regular meetings have been by tradition held on Wednesday at 8:00 p.m. No provision has fixed this time. Meeting times began to vary around 1964. Both the day and hour seemed to fluctuate ranging from 12 noon to 7:30 p.m. on any day in the week. No rules governing the conduct of meetings has been established. This has resulted in prolonged meetings lasting for hours with little accomplished. Since meeting schedules vary, it has also made it difficult for interested citizens to attend board meetings. Many needless community tensions stem from this single fact.

Recommendations - Operational Procedures

The lack of both structural and proceedural sophistication in Princeville's government is symptomatic of the fact that it has an inadequate code of ordinances. One of the first tasks assigned the planning board should be a review and development of a complete code of ordinances for Princeville.

Within this body of law can be encased the structure and procedures for the town boards. In the meantime, the board should pass by resolution some basic rules governing town meetings. These rules should provide for:

1) The date, time, and place of regular meetings,
2) the use of Roberts rules of order for conducting business,
3) the nature of business to be considered at any meeting, and
4) provide for advertising the date, time, and place of meetings.

LOCAL GOVERNMENT - PUBLIC SERVICES

Five public services are provided in Princeville: trash collection, electric light and power, police protection, street maintenance, and fire protection. Provisions for each of these services were critically examined. In the course of reviewing minutes and ordinances, it was determined that policies were inadequate to deal with enforcement problems.

Trash Collection

A review of the town ordinances revealed no evidence of policies regulating the collection of disposal of garbage and no indication of when garbage collection began as a town function. While the 1935 edition of the code of ordinances includes a health and nuisances abatement section, it does not deal with trash collection.

A survey of trash collection practices was undertaken in September. Based on the survey several problems related to trash collection in Princeville were found. These include:

1) No ordinance stating a clear policy on containers to be used to controls and penalties relating to the collection and disposal of garbage,
2) No place to legally dump trash,
3) No clear policy for personnel control, and
4) No estimate of total cost of this service.

To deal with the first of these problems an ordinance (Exhibit A of this report) was adopted by the town board. From this a set of policies were established and a copy sent to each residence and business in Princeville. (The policies are marked Exhibit B).

The second of these problems requires a more complex and expensive solution. Sometime around 1965, the town began to dispose of garbage on Mrs. Mary W. Matthewson's property near the dike. Prior to that time, the town used an area along the banks of the Tar River. It is unclear whether permission was granted to use Mrs. Matthewson's land. No formal agreement exists. Mrs. Matthewson has requested that the town stop this practice and restore her land to its original appearance. Recently she agreed to delay taking action until the town can find some means of disposal. The most likely alternative is for Princeville to use the planned Edgecombe County Sanitary Landfill. The landfill will be located about five miles away; therefore, plans must be made to get a truck with adequate capacity to prevent having to make frequent trips.

In order to improve the efficiency of collection operations a survey was taken to determine the number of stops, points of pick-up, type of pick-up, and total collection time required.

Table I shows the type of stop. There are 156 total collections to be made. Of these, 148 are residential. There is one school and a church. In addition, trash is collected at six commercial stops.

TABLE I NUMBER OF STOPS BY TYPE

School	1
Commercial	6
Church	1
Residential	148
Total	156

Table I.1 shows that the points of pick-up for 156 stops were varied. However, most collections, 69% were made from the rear of customer's lots.

TABLE I.1 POINT OF PICK-UP

	Percent	Number
Front	19	31
Side	12	17
Rear	69	108
	100	156

Twelve percent (12%) of all customers had collection points at the side of the house and 19% of the collections were made at the front of lots.

Table I.2, which describes the type of containers at each residential and commercial stop, indicates that only 41% of all residential and commercial stops have containers. Fifty-nine percent (59%) of all residences had no containers and garbage was collected off the ground.

TABLE I.2 TYPE OF CONTAINER USED

	Percent	Number
Standard 20 gal. container	21	33
Drums	20	31
Loose*	59	92
Total	100	156

*Loose garbage includes trash on the ground, cans without solid bottoms, receptacles smaller than 20 gallons and bags.

The foregoing statistics explain to some extent the findings presented in Table I. 3. The total collection time for two men making a single collection

TABLE I. 3 COLLECTION TIME BY TYPE OF SERVICE & TRAVEL

Service Time	Hours	Minutes
School & Church		46
Business	1	17
Residential	7	56
Total Service	9	59
Non-Service Travel Time		
Travel to or from dump	2	38
Turning around		47
Standing		3
Total Non-Service	3	28
Total Service & Non-Service	13 hours	27 minutes

of all potential customers was 13 hours and 27 minutes. To make collections twice a week, it was taking 26 hours and 54 minutes or nearly 54 man hours a week. This total time for 156 collections is far in excess of anything that might reasonably be expected. Two men are employed by the town to do all of its manual work. Since they are employed a total of 64 hours, each has only 5 hours to do other tasks after completing trash collection.

While the collection times should be cut by at least a third, the travel time is even more excessive. Too much time is taken traveling from one point of pick-up to another, turning around, and going to and from the dump.

The man hours used in trash collection throw the cost factors out of proportion. It was intended that fifty percent of the total man hours be on trash collection and the remaining fifty percent on street maintenance related activities. However, if the two day survey is generalized for the year, this proportion would be 84% trash collection and 15% street related work. This would mean that of a total $5,346 spent on the collection of trash and street related activities, approximately $4,490 was actually spent on trash collection while only $856 was spent on street related activity. However, since there are no supporting work records, there is no way of documenting this speculation. It can be said, however, that in salaries the cost for trash collection is far out of proportion to the quality of services rendered. It is difficult to estimate other cost such as equipment, truck repair, or gasoline because these costs are mingled with similar costs related to other services.

Recommendations - Garbage Collection

A number of steps were taken immediately to remedy the time spent in total collections. These centered around prescribing a route of collection to cut down on travel time. A system of stops was devised to cut down on backing and turning around in tight areas. This was facilitated by the use of the large receptacles and the purchase of two carts to transport trash to the truck. As indicated earlier, a policy for trash collection was established. This was derived from a trash collection ordinance passed October 28, 1972. This ordinance requires the use of containers at businesses and residences. This should substantially reduce collection time since the men will not have to collect trash from the ground.

While these actions have reduced the time required to collect trash and have increased the quality of performance, it has not solved the personnel problem. The specification of job performance within prescribed limits resulted in the two employees quitting and the employee situation has remain fluid every since.

Streets

Princeville has 2.71 miles of streets on its system. There are two main highways, U. S. 64 and 258, that are part of the state highway system. Princeville has 0.93 miles of unsurfaced streets. The remaining 1.78 miles are hard surfaced. These figures are terribly misleading as to the condition of streets in Princeville. The contents of two letters from the State Highway and Public Works Commission in April 1955, reveals that:

1) the streets were planned and paved by the State Highway Commission,
2) the streets were inadequately layed out, and
3) the board of commissioners were warned that the streets were too narrow and that the maintenance of them would be more trouble than the town then anticipated.

The total cost of paving was $4,358.50. There have been several contracts with the state during the late 50's and early 60's for street improvements and drainage.

The warning given the board in 1955 has proven to be quite true. The condition of the streets in the fall of 1971 were impassable. Heavy school bus traffic and speeding cars had torn large segments of the thin pavement away. The repair of these streets was undertaken in September by the towns labor force for the first time since the streets were paved. A training session was set up with the state to demonstrate the use of asphalt in the patching maintenance of streets.

In the course of six weeks the streets were considerably improved. This work was undertaken at a substantial reduction in cost to the town. However, problems encountered included:

1) The equipment needed to do this work was expensive and second hand equipment was unavailable,
2) The truck was continually breaking down while it was loaded,
3) The distance travelled to get asphalt economically was excessive considering the condition of the truck, and
4) The work force aside from being unskilled in this work was very unstable.

The equipment needed was a tar kettle, an asphalt rake, a tamp or roller, shovels and brooms. These needs were acquired by using a number of make-shift compromises. A roller was made of concrete and a tamper was made of scrap iron as was the asphalt rake. The brooms and shovels were purchased.

The truck problem was not so easily dealt with. It finally broke down for good sometime in December. Fortunately, the major street repair projects were completed.

Patching streets with asphalt was new to the town work force. Using asphalt rather than dirt for street repair, which had become the common practice, resulted in the regular employees quitting. Therefore, the street repair was accomplished with new men trained in the course of the repairs.

The cost of the repair was $257.45 for materials, approximately $600 in wages and $50 in equipment. If the town can continue to do its own street maintenance, the cost of wages and material used per undertaking should be reduced as improved skill is developed by the work force. Furthermore the equipment should be adequate for some time to come.

Street Repair - Recommendations

The town must make a choice soon on whether it is feasible to continue maintaining substandard streets. They are now quite brittle and are in constant need of patching. Without a labor force constantly involved in patching the streets on a weekly basis, they can not be kept free of large holes.

This is very expensive and it may be wise to consider converting the streets to dirt or gravel. These can be more easily and economically maintained.

Since the town's labor force remains highly unstable, it is unlikely that they can ever attain the level of skill necessary to keep streets in constant repair. Resurfacing would be another alternative but since they are not properly drained and have inadequate rights-of-way for ditching, it would be an error to expend additional revenue in resurfacing.

POLICE PROTECTION

Provisions for police protection are found in the 1935 edition of the town code. A review of these provisions shows that the financial support of law enforcement was fee based. The magistrate tried local misdemeanors and the officers' salaries were derived from the fees and penalties. This mechanism broke down for Princeville when the N. C. Court system was reorganized about 1965.

The minutes reveal that the system of handling law enforcement has had a stormy past. Numerous references are made to attempts on the part of the governing board to exercise greater control over its patrolmen.

This concern has been mainly in the area of setting schedules for patrol, enforcing restrictions on the use of police equipment and vehicles and the abuse of the authority vested in the office of policemen. These problems were not solved, therefore, the police department was allowed to decline from a four man force to one man with little equipment or support.

The impact on Princeville has been that respect for authority has suffered in general. It has become difficult to enforce a governmental policy without taking punitive measures. For example, if the town requires auto tags, only after the grape vine has heard that some people have received tickets for not displaying Princeville tags will the general public purchase tags. Conversely, if someone decides to violate the board's ordinance against keeping unsanitary and overgrown conditions on his property, then everyone else will generally decrease their efforts to maintain minimal sanitary and healthy conditions around them. The problem then is one finally of enforcement regardless what ordinance is involved. But also, it is a problem of having a set of enforceable ordinances and policy for the community and its enforcement officers which are known and respected by citizens and officers alike.

Princeville's code of ordinance was published in 1935. (See attachment C) Today they are inadequate for the town's needs. The code is so outdated that few people in Princeville today even know it exist. It's pointless to have police if there are no valid ordinances which they can enforce.

Police-Recommendation

Traditionally, Princeville's police acted as enforcement officers in the many areas of public health, sanitation and welfare. The range went far beyond traditional policy activity of apprehending criminals or keeping the peace. In Princeville, this must necessarily remain the case because of limited funds. With due consideration for this fact, the board should:

1) undertake immediately the complete revision of its code,
2) include in the new code a chapter which defines police organization, method of control, uniform requirements and duties,
3) include in the revised code detailed inspection responsibilities in the area of sanitation and safety,
4) by order establish enforcement goals to be accomplished within specific time frames. For example, ten privies inspected a month; fifteen electrical inspections a year; fifteen hours a week on traffic control during peak hours, etc.
5) purchase new police equipment as funds come available, particularly a patrol car and two-way radio, and
6) provide for the training of the officer in his inspection role.

ELECTRIC UTILITY

Electricity has been in Princeville for many years; however, no record has been found which indicates when or how Princeville's electric system came into being. The earliest record of an acquisition of electric lines is found around 1966 when Tarboro sold a section of distribution line on the Princeville side of the Tar River to the Princeville town government for $413.37.

The electric service system is of great importance to Princeville as it is the primary source of revenue. Therefore, the efficient delivery of this service is of tremendous importance for all other functions of the town. From the standpoint of delivery, the following problems should be examined:

1) the level of maintenance necessary for continuous service with few breakdowns,
2) the cost of maintenance,
3) the town's capacity to perform certain maintenance functions, and
4) maintenance capabilities that should be added.

If we examine the general level of electric service, it must be judged somewhat suspect. In many places wire should be replaced or a larger transformer installed. Hanging limbs, sagging lines and loose couplings can lead to serious accidents and costly breakdowns. In the past these conditions have been corrected only in the course of repairing a breakdown. This practice is both uneconomical and extremely dangerous to the public and should be corrected through a regular systematic maintenance program.

Because regular maintenance has not been performed regularly on the electric system, it is difficult to make an accurate estimate of maintenance cost. However, the actual cost of repairing breakdowns in the last three years provides one guide to the possible cost.

In 1969, the total cost of maintenance on transmission lines and other services was $748.25. These costs rose in 1970 to $2,876.78. Expecting this cost to remain at that level, twenty-five hundred dollars was appropriated for 1971. It is not expected that maintenance cost will exceed this amount since in 1970 the bulk of the increase in cost was due to the installation of new street lights. It will, however, remain near the budgeted level due to salary increases and the general level of deterioration which has developed along the transmission system.

A preventive maintenance program can only be pursued to a limited extent because the town does not have the capacity to do certain maintenance functions. For example, continuous maintenance should be performed on poles making sure they are well seated, on running new line, and placing or replacing transformers to meet new load demands. This kind of maintenance can not be kept abreast of because the town does not own any heavy equipment to reduce labor time and strain on the town's only employee knowledgable of the system. To let these problems become manifest before the town acts will mean higher maintenance costs especially when the breakdown is a burned out transformer which might have been prevented by a simple repair.

There is another side to maintenance capabilities. The town has performed most system repair with town employees calling on outside help only in the case of heavy jobs. To do this work the town has been fortunate to have a man with thirty years experience who has worked for a very reasonsble wage.

However, the town has failed to develop this latent capacity to perform its own maintenance. No new personnel have been hired to replace or to assist the town electrician. This is unfortunate since he is now over fifty years old and most certainly will not be able to continue for many more years to do the strenuous work required.

Ultimately, this must mean that the general cost of maintaining the system must increase by 20 to 30 percent. The use of a company or the Town of Tarboro's work force entails both general labor cost, supervisory overhead charges, and equipment surcharges for each undertaking. Such additional costs would make running the system prohibitive. The only other alternative is to hire someone to maintain the system at a comparable wage per hour. This may be in excess of present cost as one experience in using this alternative has shown. In 1969, during a lengthy hospitalization of the town electrician, a Mr. Hyman was used to repair the

light system. His rate per hour was significantly higher than that paid the town electrician. Although the town electrician's wage per hour has since been raised to the same level, today private contractors want contracts with guaranteed monthly salary for being on call plus hourly wages for actual work performed. Therefore, the cost of a preventive maintenance program using outside assistance is prohibitive.

Electrical Utility - Recommendations

The town must make certain basic decisions about its electric service. Even if service is to only continue at present level, the town must provide for a systematic maintenance program. If, however, it wishes to serve possible future growth of the town, it must take systematic steps to provide service at a much higher service level than the town is presently capable of.

This can be approached from a two phased perspective. First, the town should establish minimum maintenance programs and service levels. It must then be determined whether the town should continue to undertake its own maintenance and repair or whether this work should be contracted out. If the town decides to continue its own maintenance, the town must make definite and immediate steps to develop a work force capable of doing the labor intensive maintenance on its utility system. Should it be decided to contract the work out, the town must develop a preventive maintenance program which will allow it to continue operating the system profitably.

If we can assume that the residential and commercial patterns will change in Princeville, the need for better service with added customers who have the ability to pay must follow. This would necessarily effect any present service levels set for existing patronage of the electric system. The town must move to anticipate these new service demands or be struck with the necessity to allow other companies to operate in Princeville so that potential customers can get the service they require.

The town should start now to build a reserve to take care of new service demands as part of a second phase to its plans for general service improvement. It should not be caught incapable of providing service to potential commercial or industrial patrons, as almost happened in 1960 when the Princeville elementary school was built. Efforts should be made to see that this circumstance does not arise again.

Drainage

This has not been looked upon traditionally as a service by the town. Princeville was fortunate to get the town ditched and adequately drained during the

WPA days. The drainage system has served well until recently even though the ditches are overgrown.

In recent months, several trouble areas have developed where ditches are piped under the street. These pipes have collapsed under the road bed and need to be replaced. Plans for correcting these drainage problems are crucial because the water backed up along ditches throughout Princeville creates a potential health hazard.

Drainage Recommendation

It is recommended that a cost estimate on the replacement of these drain pipes be sought. Decisions on when and where replacements should be made based on the replacement most needed immediately. It can only be hoped that the cost for necessary replacement will not be prohibitive.

FIRE PROTECTION

Provisions for fire protection are found in an ordinance passed by the Princeville Board of Commissioners June 26, 1968. This was precipitated by the decision of the Tarboro Board of Commissioners to stop answering fire calls outside its town limits. Under this impetus, the Princeville Volunteer Fire Department was formed.

Several pieces of equipment were purchased and a contract was made in July, 1968, between Princeville and the county to serve the rural areas around Princeville. Under the contract, the county agreed to support in part the fire department's equipment needs. This agreement has resulted in $600 a year in revenues for the volunteer firemen's firefighting program.

For the past several years the department members have been in training. The Town recently purchased a 1960 pumper and built a fire station. All this has lead to the Princeville Volunteer Fire Department's receiving a district 9A. 4 mile fire rating. This represents Princeville's best service, and ironically it is the service for which they do not pay anyone to perform.

However, it should be noted that the town's investment in the fire department far exceeds what is necessary for its own purposes or that necessary to get the fire rating it presently holds. This must be viewed as an unnecessary overindulgence in fire protection at the expense of other important programs needed in the city. The cost cannot be measured just in terms of the excess equipment. It must also

LIFE PROTECTION

be measured in the excessive trips made into the county which exceeded a four-mile radius before the fire rating. This problem was partially solved by the fact that the town has a fire district of four miles. It has further been relieved by a clearer understanding of the towns aide agreement with other fire departments.

Fire Protection - Recommendations

The fire department is one of the community's greatest prides. Although it has been over-indulged, this source of pride has not been taken advantage of as it might be. In the future the following should be considered:

1) starting a firemen's pension plan,
2) insisting on planning and budgeting for the fire department based on a definite set of objective service needs,
3) making equipment acquisitions conform to the definite rating being sought,
4) honoring the Volunteer Firemen during a special week of the year with a banquet or ball, and
5) forming an advisory committee of five town and county citizens living in the district to facilitate plans for improving the fire department's organization.

These recommendations are intended to point up ways to improve one of the town's best assets. It does little good to have a mountain of gold if it is not mined and refined. The fire department represents the town's largest investment in services. This investment must be made as productive as possible.

FISCAL MANAGEMENT AND SOURCES OF REVENUES

The foregoing section of this report has attempted to define problems and solutions relative to the Town of Princeville's services. The following section will deal with municipal accounting, budgeting, tax collection, light billing, record keeping, sources of revenues and management. Our aim here will be to discuss these topics in terms of how present practices might be improved. Ultimately, our concern is to move toward some degree of fiscal controls over an enlarged revenue source.

Municipal Accounting

In 1970 the Town of Princeville took the first steps toward establishing a municipal accounting system. Prior to that time, there had been no standard set of records. Considerable effort was made by the town clerk and Mr. Rudolph Knight under the direction of Mr. Fred Thurlington to establish a cash journal. The entries

covered a five year period. Improvements were made in both billing and collection records for the town's utilities. Little was done in the area of tax collection or tax records, nor was anything done to establish purchasing controls, although a budget was prepared for the fiscal year July 1970 - 1971.

A primary problem for Princeville's fiscal management is a lack of internal controls. The separation of recording transactions from handling cash and custodianship is not easily accomplished in Princeville. The town clerk maintains primary responsibility for billing, collection, checkwriting and bookkeeping. In the past, town commissioners have checked the clerk's receipts on a monthly basis. However, there has been no way to really trace transactions from receipts to deposits.

Purchasing and checkwriting are duties of the clerk. However, considerable purchases were made by other parties without her knowledge and totally divorced from budgetary considerations. Purchases were not well verified and receipts had not been kept as supporting documents. The only controls were provided by the fact the Mayor and the clerk's signature must both appear on any check.

There were two funds for Princeville. The General Fund and Powell Bill Fund, were in separate bank accounts at two different banks. The utility revenues went directly to the General Fund. Most expenditures were made from the General Fund with street related activity being supported from the Powell Bill Fund.

Since June 1971, several changes have been made in the Princeville Accounting System. Among these are:

1) A chart of accounts was established to aide in categorizing expenditures as related to the budget,
2) A purchasing system to curtail unauthorized spending,
3) A general ledger making a complete set of books,
4) Daily deposits,
5) The separation of utility revenues from general fund revenues,
6)A monthly financial report from the town clerk, and
7) A budget for 1971 based on actual expenditures in 1970.

While these changes have been in effect for the better part of the year, they have not been used very effectively. Because the town government has not established any definite plans, it is not aware of the importance of the budget as a management tool. The chart of accounts has proved too cumbersome for the clerk. The purchasing system has broken down from time to time. The general ledger has little meaning because the clerk does not know how to use it along with the budget to monitor expenditures. Daily deposits have not been made for various reasons. The separation of revenues has worked best due to an improved daily record sheet which made keeping transaction separated easier. But, monthly financial reports have failed to materialize from time to time.

These problems are due largely to the inexperience and unfamiliarity of the clerk with a rapidly changing set of responsibilities. This should improve, however, as the character of her work begins to stabilize. Additional changes have been recommended by the auditor in the 1971 annual audit report for Princeville. (See attachment D). While most of these recommendations have been implemented, a few remain which must be put into effect next year.

Recommendations

1) Seminars should be held which will acquaint the board of commissioners and the clerk more fully with the uses and purposes of budgeting, purchasing and fiscal management.

2) The clerk should be enrolled in bookkeeping and basic accounting courses at the technical institute.

3) A commissioner from the finance committee should be given primary responsibility for varifying transactions on a quarterly basis.

4) Greater effort should be made to assure monthly financial reports to the board.

5) The chart of accounts should be simplified to make it more useful.

Budgeting

Budgeting is a vital element of governmental and fiscal management. There is evidence that during the 1950's and early 1960's Princeville made some attempts at budgeting. However, there is no indication of the budgets being adopted or being used to control the flow of expenditures. A budget, prepared by Mr. Knight was adopted retroactively for the July 1, 1970 - June 30, 1971 fiscal year in order to facilitate an audit of the books for that year. Similarly, a budget for the fiscal year July 1, 1971 - June 30, 1972, was adopted in July of 1971.

While both of these budgets reflect traditional patterns of expenditures and revenues, a serious attempt has been made to break with the past. There have been two amendments to the budget as new practices have dictated added expenditures in areas where little has been spent before and some areas of expenditure have been deleted.

However, budgeting has not been used as it might. The failures of budgeting in Princeville, like other governmental units, are related to ineffective use of budgeting as an instrument in conjunction with a programatic approach to reaching defined objectives. Like other units of government, Princeville spends money for various services because some other units like itself is spending money for the same kind of service. Only a determined examination of the needs of Princeville can overcome this tendency.

Recommendations

1) Greater effort should be made to make the budget conform to an expressed program of the town board.

2) The board should become more familiar with the use of budgets and the budgeting process.

3) The board should determine whether some services should be terminated based on money available to be budgeted for various services. If money is not available to support a police department or a fire department for example, the service should be ended.

Tax Collection

Princeville has an assesment ratio of 60% on the appraised value of real and personal property in its corporate limits. This amounts to a total assessed valuation of $335,649.30. The last revaluation year was in 1969. Total real property was valued at $200,132.80 while the total personal property was valued at $46,488.50. In addition, there is a total corporate excess valuation of $89.028.

In 1971, the tax rate was set at a rate of $1.00 per $100 valuation. This amounted to a total levy of $3,356.48. A tax rate of $1.05 per $100 valuation had been in force from 1966-1970. While the 1971 tax rate was a reduction, an increased assessed valuation produced a greater tax levy than prior years. See Table 2.1.

Table 2.1. Total Levy for Princeville by Year

Year	Levy
1971	$3,356.48
1970	3,104.70
1969	3,136.94
1968	3,074.02
1967 and 66*	6,825.97

*Data are unclear for these years. No other data are available for years prior to 1966.

Tax Collection

Recommendations

Table 2.1 further reveals that the total anticipated revenues from taxes from 1966-1971 was $19,498.11. When this is considered in connection with the schedule of taxes receivable as of June 30, 1971, it can be seen that better than one-third of the total anticipated revenues from taxes remain uncollected. (See Table 2.2).

Table 2.2 Schedule of Taxes Receivable, June 30, 1972

Year of Levy	Uncollected	% Uncollected
1970	$1,410.22	37%
1969	1,017.07	45
1968	1,394.49	32
1967	1,670.93	45
1966	783.10	35
	$6,275.81	38

This demonstrates one of the facts that Princeville has an ineffective tax collection system. The problem here is a general level of inexperience. This coupled with the fact that the town board has never resulted in a number of unfortunate failures to collect the full value of taxes due.

The clerk for example was unaware of when or how to compute interest and penalties due. Furthermore, there has been no sale of tax liens or certification to the board of delinquent tax payers. These and other shortcomings can only be overcome by improving the general level of competence of everyone responsible for the collection of taxes levied in Princeville.

Recommendations

There are several alternatives which might be pursued. Among them the simplist would be to contract with the county for the collection of Princeville taxes. Unfortunately, this would be financially unfeasible at the present level of anticipated revenues from Princeville taxes.

The following alternatives should be considered:

1) Send the clerk to tax collection seminars at the Institute of Government.

2) Arrange supplemental sessions with county tax collector in order to provide practical applications.

3) Arrange tax seminars for Princeville Board so that they can become familiar with their responsibilities in the process.

4) Have commissioners visit Tarboro and Edgecombe Boards meetings when they plan to deal with tax problems.

Table 2.1 further reveals that the total anticipated revenues from taxes from 1956-1971 was $19,498,11. When this is considered in connection with the schedule of taxes receivable as of June 30, 1971, it can be seen that better than one-third of the total anticipated revenues from taxes remain uncollected. (See Table 2.2).

Table 2.2 Schedule of Taxes Receivable, June 30, 1972

Year of Levy	Uncollected	% Uncollected
1970	$1,470.22	57%
1969	1,017.07	45
1968	1,374.40	32
1967	1,272.93	45
1966	783.10	35
	$6,275.81	36

This demonstrates one of the facts that Princeville has an uncollective tax collection system. The problem here is a general level of inexperience. This coupled with the fact that the town board has never resulted in a number of unfortunate failures to collect the full value of taxes due.

The clerk for example was unaware of when or how to compute interest and penalties due. Furthermore, there has been no sale of tax liens or certification to the board of delinquent tax payers. These and other shortcomings can only be overcome by improving the general level of competence of everyone responsible for the collection of taxes levied in Princeville.

Recommendations

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The following alternatives should be considered:

1) Send the clerk to tax collection seminars at the Institute of Government.

2) Arrange supplemental sessions with county tax collector in order to provide practical applications.

3) Arrange tax seminars for Princeville Board so that they can become familiar with their responsibilities in the process.

4) Have commissioners visit Tarboro and Edgecombe Boards meetings when they plan to deal with tax problems.

Utility Billing

The execution of a sound utility billing system is paramount to Princeville. Like the several other electrified cities, the sale of electricity is Princeville's primary source of revenue. Revenues from this source represents approximately 75% of the town's total budget.

Therefore, it is not surprising that the primary focus of the town clerk has been in preparing records and receipts for the towns light system. Even so, we again run into the problem of inadequate training in this area. As a result, the Auditor found the following discrepancies. (See Attachment C)

1) There were no records supporting meter deposits and refunds.

2) There were no accounts receivable subsidiary records for utility billing.

There are problems related to complete accounting records. In addition to these discrepancies the auditors indicated that bills should be made out in duplicate on numbered receipts.

These discrepancies are being corrected. However, another problem remains that is connected with an earlier discussion in this document on utility service. This has to do with the need to establish a written utility policy which deals not only with services but billing and disconnection as well. It is not that there is not a traditional and informal understanding of present practices. There are such understandings. It is simply that these are subject to abuse and misunderstanding because there is no written ordinance governing utility service.

Recommendation

The problems here are related to the accounting system of Princeville. Recommendations for meeting this shortcoming have already been made. Other concerns relate to the need of a complete code of ordinance. This has been discussed elsewhere. If a training program is implemented for the clerk which is both semi-formal and practical, the basic problems here can be overcome.

Record Keeping

The basic records of the town government other than those of its financial transactions are the minutes of board and committee meetings. Other importance records are correspondence, supplemental forms for departments if any and contracts or other documents which should appear in the minutes.

North Carolina requires minutes to be written and entered into a bound volume. While this requirement has been met in Princeville, it has not reached the level of sophistication which might be hoped for. This is similarly the case with respect to other records which should be kept ready for public inspection. However, sincere efforts have been made here to rectify the situation. Our hope is that with added effort and experience a good start can be improved upon.

Recommendation

It is recommended that arrangements be made for the clerk to examine records of other governmental units. This can give her a model for improving her records. An example of this put into use would be to develop a tax scroll for Princeville based on an adaptation of the county's tax scroll. Such adaptations are highly possible. Another source of models for the clerk's use would be from the League of Municipalities of which Princeville is a member.

Source of Revenues

There are various sources of Revenues which are available to Princeville. For the purpose of discussion I have quite arbitrarily decided to divide them into two categories -- primary sources and secondary sources. (See Table 2.3) This decision is based on the constant availability of these fund sources as well as the extent to which they have been used annually by Princeville in the past. Therefore, state refunds are listed under secondary sources because while they may be readily available to Princeville upon application this source of revenue has never been used by Princeville. Were this not the case, State refunds would be listed among the primary revenue sources.

Table 2.3 Princeville Primary and Secondary Revenue Sources

Primary	Secondary
Taxes-real, personal and dog	County Stipend-Volunteer Fire Dept.
Privilege License	ABC Store
Auto Tags	State & Federal Grant & Loans
Sale of Electricity	
Court Fees	**State Refunds**
	Sales Tax
State Shared Taxes	Gasolina Tax
Intangibles	
Franchise	
Beer and Wine	
Powell Bill	

Most of Princeville's primary revenue sources have been fairly well exploited. This is true with two exceptions -- real property, personal property and dog taxes and privilege licenses. The reason for these exceptions may well be that these revenue sources require some effort on the part of the town government beyond having available a collector. To collect taxes requires a knowledge of taxing procedures and the preparation of the necessary records. Collection of privilege license require a schedule of fees and coordination between the town clerk and local law enforcement. These are areas in which we have already noted serious weaknesses. A more effective exploitation of these revenue sources will require implementation of earlier recommendations.

One historical impediment to better exploitation of the real and personal property tax has been removed in the last General Assembly. The town has always had a very low tax limit specified in its charter. In 1885, the time of the town's incorporation, the limit was set as low as $ .10 on a $100 valuation. By 1955, the tax limit had been amended three times. However, the limit still remained at $1.00 per $100 valuation. However, the bill introduced in the 1971 General Assembly struck down the limitation on Princeville's taxing power found in the Princeville charter.

Few of the secondary revenue sources have ever been used. The town has had a volunteer fire department for several years. It has only been in the last three years that Princeville has received support for its volunteer unit from the county.

While the town has no direct influence on having an ABC Store as a source of revenues, it has not made a serious bid for the location of a store in its town limits. This may be due to an inappropriate political climate in the county. But even if this were not a possible drawback, such an application might be viewed with hesitancy by ABC Board members considering Princeville's past police problems.

There are other sources of revenue easily available which have never been used. These are the state refund on sales and use taxes and gasoline taxes. In as much as revenues from sales and use tax refund depend on the level of spending by the governmental unit, there may be small incentive for a town with a budget the size of Princeville's to apply for their refund. However, this should not be a deterrent in Princeville or anywhere else since every little bit can help. Gasoline tax refunds are more substantial. For Princeville it can mean upward of $200.00 a year. Therefore, greater effort should be made to secure these funds by keeping accurate records of gallon of gas used and sales taxes paid on materials and equipment.

Finally, there are state and federal grants and loans. This is a source of revenue which has not been exploited for two reasons. First, state and federal grant and loan programs are based upon formulas requiring local matching shares. With a total budget of $35,000 it seems quite unlikely that Princeville can actively participate in such programs to any meaningful extent.

Secondly, this very same budgetary constraint mitigates against Princeville securing competent staff and administrators who can help the community compete with other communities for these grant funds. If these grants were based solely on need Princeville would be assured of substantial supplemental State and Federal grants or loans. But since this is not the case, the several hundred people who merit governmental aide remain in abject poverty. Only an unusual injection of federal funds which can be administered flexibly can relieve conditions in Princeville.

Future Source of Revenue

Other communities which have reached similar fiscal impasses have done what Princeville is now attempting -- an annexation. Annexation of a considerable area around Princeville would double its tax base. As a future source of revenue, this would produce a considerable impetus to Princeville's revenues. Not only is there additional tax money anticipated, there will also derive from the annexation of this new area an 80% increase in Powell Bill revenue, a 40-50% increase in beer and wine revenue, increase in privilege licenses, auto tax sales and intangible and franchise taxes.

In addition to these increased revenue sources, Princeville will secure funds already ear-marked for it by HUD to establish a water distribution system. While there would not be immediate surplus revenue from the sale of portable water in Princeville, there would be surplus over the long haul. Furthermore, a water system would have a multiplying effect on the tax base since such a system would allow more dynamic and productive land use in and around Princeville. The expansive impact of a water system in Princeville is considerable.

Even so, this is not the most significant benefit which can derive from the planned annexation. Far more important is the introduction into the towns jurisdiction of a group of active and aggressive home owners. These same people have taken the annexation attempt to court. The case has been heard in the N. C. State Supreme Court. No verdict has been rendered at the time of this writing. Should Princeville successfully annex this new area and its constituents it can be a tremendous impetus to an increased capacity of everyone in Princeville, its new and old citizens, to meet community problems and improve their services. If people could be considered revenue, the people being annexed might be like money in the bank.

Yet, we must take care not to exaggerate the benefits here. There will be added burdens on Princeville's services. The demand for services will increase in proportion to the number of persons who are annexed. At the same time that this new demand places a burden upon both budgetary and administrative compacity to produce programs, the theory of whether a more effective and active group will enter participating roles in Princeville's governing body thereby giving impetus to improved living conditions in Princeville will be tested.

Indeed, it is highly possible that in their resentment of being annexed, these people may become as apathetic as many of today's citizens of Princeville. Only time can tell and all one can do is wait.

Personnel Management

It is evident that Princeville has abundant problems. The public expects services to be provided. They also expect to see accomplishments which reflect the work which is being paid for by the public. It simply is not enough to say that Princeville has police protection or garbage collection without making an assessment of how well they are done. Or asking, how dependable are these services? It is here that Princeville receives its most severe criticism. The public ask, why should anyone wish to be annexed into all of these problems?

To counteract this the board should begin by implementing recommendations made in this proposal. One of the first steps to implementation must occur in the budget phase. The board must brake with traditional patterns of expenditures. It must provide adequate salaries for each job category. It must consolidate job responsibility in such a way that its main service areas are covered by competent personnel. Then it must insist that employees follow the town's personnel policies and performance objectives.

In closing, it should be understood that Princeville is not unlike other places. Princeville can overcome its problems, but it will require much more aggressive activity on the part of the public inside the town government. It will require new revenues and creative use of them. Let us hope that with the coming annexation there will be a new impetus to improving Princeville.

APPENDIX A

Ordinance - Garbage and Refuse Collection for Town of Princeville

Section 1. Definitions.

Garbage, as the term is used in this Article, shall be held to mean any organic waste matter, both animal and vegetable, as well as waste food. Garbage does not include moisture that may be drained from such matters.

Refuse, as the term is used in this Article, shall be taken to mean tin cans, glassware, and crockery in which waste matter has been stored, rags, trash, waste paper, floor sweepings, ashes and other rubbish, except building materials and tree trimmings.

Section 2. Garbage Required to be Promptly Removed.

No garbage that has become decayed or that shall otherwise be a menace to health, or cleanliness shall be allowed to remain in any dwelling house, hotel, boarding house, safe, restaurant, lunch stand, fruit stand, meat market, store or other building or on any premises a longer time than shall be reasonably necessary to remove and deposit the same in can or cans as herein after provided in this Article.

Section 3. Use of Receptacles Required.

It shall be unlawful for any person to place in or on any street, sidewalks, alley public highways, or any private premises any rubbish, dirt or filth of any kind, or any garbage or refuse as herein defined in this Article which would render the streets and premises unclean , except in proper receptacles accessible to town collection vehicles.

(State Law Reference - Authority to Require Removal of Rubbish, Trash, G. S., Sec. 160-233.)

Section 4. Receptacle for Garbage Refuse to be Provided.

The occupant of every building, premises or place where garbage does or may exist shall provide receptacles for all garbage and refuse for removal by the garbage collectors.

Section 5. Type, Number of Garbage Receptacles Prescribed.

All garbage shall be stored in a container of substantial galvanized iron, or equally durable no-rusting material constructed in such a manner as to be strong, watertight, flyproof, and rodentproof. Such container shall be provided with handles designed for lifting; shall have a capacity of not more than twenty (20) gallons; shall be no more than twenty-four (24) inches in diameter and shall be kept in place at all times, except when garbage or other refuse is being deposited in or removed from such containers. All garbage cans shall be kept reasonably clean by use of lye or other effective cleaners. If one receptacle is not sufficient to hold the quantity of garbage or refuse accumulated between regular collections, a sufficient number of similar receptacles shall be provided. All Stores, Schools, garages, and the Town Hall shall use fifty (50) gallon drums. The same requirements for lids and cleanliness as herein provided for residential buildings shall be in force for such commercial and governmental buildings.

Section 6. Containers to Conform to Provisions.

It shall be unlawful for any person to maintain boxes, bins, or any type of containers within the town, inconsistent with the provision of this Article.

Section 7. Wet Garbage.

All wet garbage shall have the liquid drained off and shall be wrapped in paper or other combustible material before it is placed in the garbage can, thus preventing smell and the breeding of flies in summer and freezing and adhesion to the can in winter.

Section 8. Manner of Placing Garbage or Refuse for Collection.

a.) Location. All garbage cans shall be placed at a point of pick-up which garbage collectors have easy access. In no event shall garbage receptacles be placed any further in the rear of the building than ten (10) feet from the nearest wall on the driveway, alley or walk or immediately adjacent to the street right-of-way for refuse.

b.) Use of watertight containers. All liquid substances shall be in watertight containers.

c.) Town employees. No town employee shall assist in any way in the performance of what has herein been set out as the duty of such person, householder, tenant or proprietor.

Section 9. Burning Prohibited.

It shall be unlawful for any person to burn or set fire to garbage as defined in this Ordinance for the purpose of disposal, and garbage shall be disposed of only as authorized by this Ordinance.

Section 10. Transportation of Garbage by Private Persons.

No person or persons shall collect, haul, or transport, handle, on any of the streets, alleys public ways or places of the city, any garbage, without first having procured a permit from the Board of Commissioners.

Section 11. Frequency of Collection.

Garbage and refuse set out for collection as provided in this article shall be collected by the garbage collectors such times as may be provided by the Town Board.

Section 12. Removal of Ashes.

Ashes will be collected and removed on the same days that garbage is collected. A separate container shall be provided by each building for the deposit of ashes for collection.

Section 13. Removal of Building Materials.

Scrap building materials will not be removed by the Town from any premises, except on special request and at the property owner's expense, paid in advance.

Section 14. Tree Limbs, Cuttings, Stumps, & Shrubbery.

Tree limbs, cuttings, shrubbery, etc., will be hauled as time and equipment is available, provided that such limbs, cuttings, shrubbery, etc., are cut in lengths that can be handled by two (2) men, no larger than (6) inches in diameter or eight (8) feet in length, and

placed on the front corners of the owner's or tenants property nearest the street right-of-way. Lawn trimmings shall be placed in boxes or cans for pickups.

Section 15. Hour for Placing Cans.

Garbage cans or similar containers containing garbage, trash or ashes for removal shall be placed on the premises from which the same are to be removed at or before 8:00 a.m., on the days fixed for removal.

Section 16. All Ordinances or Clauses of Ordinances in Conflict with this Ordinance are hereby Repealed.

Section 17. This Ordinance shall be in full force and effect from and after the _____ day of _____, 19____.

_____(Signed)
MAYOR, TOWN OF PRINCEVILLE, N.C.

ATTEST:

_____(Signed)
CLERK, TOWN OF PRINCEVILLE, N.C.

Exhibit - 12

placed on the lot of corners of the owner's or tenants property nearest the street right-of-way. Lawn trimmings shall be placed in boxes or cans for pickup.

Section 15. Hour for Placing Cans.

Garbage cans or similar containers containing garbage, trash or cans for removal shall be placed on the premises from which the same are to be removed at or before 8:00 a.m., on the days fixed for removal.

Section 16. All Ordinances or Clauses of Ordinances in Conflict with this Ordinance are hereby Repealed.

Section 17. This Ordinance shall be in full force and effect from and after the _____ day of _____, 19____.

(Signed)
MAYOR, TOWN OF PRINCEVILLE, N. C.

ATTEST:

(Signed)
CLERK, TOWN OF PRINCEVILLE, N. C.

Exhibit - IZ

APPENDIX B

Commercial Notice on Garbage Collection

The Princeville Board of Commissioners have enacted an ordinance to regulate the collection of garbage. The ordinance aims at increasing the efficiency of collection and to improve sanitation and health conditions in Princeville.

There are several provisions of the Ordinance which directly effect you as well as some general provisions.

WHAT MUST THE TOWN COLLECTORS DO?

1. Collect all garbage placed in garbage cans.
2. Collect ashes, grass or trash in boxes or bins.
3. Collect tree trimmings and shrubs that are bundled or in boxes in length not greater than four feet.
4. Make regular collection required by the Board of Commissioners.

WHAT MUST COMMERCIAL PROPRIETORS DO?

1. Supply fifty gallon drums with lids in a quantity sufficient to hold a week's trash. Holes should be provided to allow any rainwater which might get in to drain without collecting at the bottom of the drums.

2. Drums must have tight lids kept firmly in place.

3. Can should be placed at a point of easy access to the truck so that the drums will not have to be moved more than a few feet to be dumped.

4. Drums must be kept reasonably clean.

5. Water must be poured off wet garbage; wet garbage should be wrapped in paper.

6. Liquids being thrown away must be in watertight containers.

7. Every commercial building must provide garbage containers.

WHAT WILL THE TOWN COLLECTORS NOT PICK UP?

1. Garbage, trash, grass or ashes which are not in any kind of container or shrubs not bundled. If garbage is on the ground it will not be collected.

2. Scrap building material will be removed only on request and at the expense of the owners--paid in advance.

You will have fifteen days to comply to this Ordinance. Deadline is December 10, 1971.

APPENDIX B - Continued

Residents Notice on Garbage Collection

The Princeville Board of Commissioners have passed an ordinance regulating garbage collection. The ordinance is an attempt to improve the collection of garbage and trash and assure better health and sanitation standards. In order to achieve these purposes, the ordinance has set out specific requirements for the Town of Princeville and its citizens.

WHAT MUST THE TOWN COLLECTORS DO?

1. Collect all garbage placed in garbage cans.
2. Collect ashes, grass or trash in boxes or bins.
3. Collect tree trimmings and shrubs that are bundled or in boxes in length not greater than four feet.
4. Make regular collection as required by the Board of Commissioners.

WHAT MUST CITIZENS OR RESIDENTS DO?

1. Supply twenty gallon galvanized iron or plastic garbage cans. There should be as many at your home as you need to put your week's garbage in. <u>They can not be oil drums.</u>
2. Garbage cans must be placed no further than ten feet from the rear of your residence or home. The cans <u>should not</u> be placed at the extreme rear of the yard.
3. Garbage cans must be kept reasonably clean.
4. Garbage cans must have tight-fitting lids which are kept firmly placed.
5. Water must be poured off wet garbage; wet garbage should be wrapped in paper.
6. Liquids being thrown away must be in watertight containers.
7. Every resident must provide a garbage can.
8. Trash and grass must be placed in boxes or bins.

WHAT WILL THE TOWN COLLECTORS NOT PICK UP?

1. Garbage, trash, grass or ashes which are not in any kind of container or shrubs not bundled. If garbage is on the ground, it will not be collected.
2. Scrap building material will be removed only on request and at the expense of the owner--paid in advance.
3. Garbage, trash, ashes or shrubs in fifty gallon oil drums or garbage cans larger than twenty gallons except at commercial buildings and schools.
4. Town employees are prohibited from doing any of the acts which are set out as resident responsibilities. The collectors are not to pick up garbage placed on the ground by residents. They are not to pick up scattered or piled leaves and trimmings not in boxes or bins.

Residents will have fifteen days to comply with this Ordinance. The deadline is December 10, 1971.

APPENDIX C

ORDINANCES OF THE TOWN OF PRINCEVILLE

The Board of Comminssioners of the Town of Princeville do enact that for the government of said town the following Ordinances shall be, and remain in force from the first day of July, 1934, and until the same are amended or repealed, to-wit:

ORDINANCE I

Revenue

Sec. 1. On all property, real or personal, not exempted under the State law in said town, 50 cents on $100.00.

Sec. 2. Every male resident of the town between the ages of 18 and 45 years, and not exempt by law, shall perform two days labor on the streets of said town, or in lieu thereof shall pay 75c.

Sec. 3. Firemen shall keep up their organization, and show a spirit of protection to the town in case of fire.

Sec. 4. The following annual taxes, payable in advance unless otherwise specified, are imposed, commencing July 1st, 1934, as license taxes for carrying on the business or doing the things named, within the limits of Princeville:

1. All persons running bicycle shops in the town of Princeville shall pay a tax of $5.00.
2. All persons in the town of Princeville selling goods, wares, or merchandise, shall pay a tax of $4.00.
3. All persons selling lemonade, ice cream, pop, ginger ale or other soft drinks, or barbecue without a regular license, $4.00 per annum, or 50c per day.
4. On eating saloons, $4.00 per annum.
5. On boarding houses, $4.00 per annum.
6. On fresh fish dealers, $4.00 per annum.
7. On blacksmith shops, $4.00 per annum.
8. On coal or wood yards, $4.00 per annum.
9. Any point in Princeville where any cart, wagon or dray is loaded with wood or coal, said wood or coal to be hauled off and sold shall be considered a wood yard, within the meaning of this section.
10. On bottling carbonated or soft drinks, $5.00 per annum.
11. On butcher shops or fresh meat dealers, a tax of $4.00 per annum.
12. On portrait painters or agents for enlarging or altering photographs, or delivering same, $1.00 per day.
13. On barber shops, $4.00 per annum.
14. On peddlers of goods of any kind $5.00 per annum, or $1.00 per day.
15. On lumber dealers, $5.00 per annum.

16. On wood shops, $3.00 per annum.

17. Pressing clubs, $3.00 per annum.

18. Bootblacks, $3.00 per annum. $1.50 for five cent charges.

19. Book agents, $3.00 per annum.

20. Moving picture shows, $2.50 each day.

21. Advertising agents, 50c per day.

22. Canvassers, 50c per day.

23. Billiard or pool tables kept for profit, $50.00 for first table, $10.00 for each additional table, per annum.

24. Garage license, $5.00 per year.

25. On persons vending from stands or hauling same on streets, drugs, nostrums, medicines or notions of any kind, a tax of $3.00 per day.

26. Any person or persons raising or fattening a hog, or hogs, in the town of Princeville, must pay a tax of $2.00 a year, commencing July 1st, 1934, provided, however, that this Ordinance does not apply to a resident of Princeville, or a taxpayer of said town. A penalty of not more than $5.00 will be imposed upon anyone violating this ordinance.

27. That after the first day of December the Tax Collector shall proceed to collect the taxes upon real and personal property, and poll by distraint.

28. All licenses issued are granted to the 1st day of July, except those provided to be issued by the day or month.

29. That special licenses are personal privileges and not transferable, under a penalty of forfeiting the same except by permission of the Board of Commissioners.

30. That any person or corporation refusing or neglecting to pay the license against them, shall be subject to a fine of $10.00.

31. Any person or persons desiring to do business in the town of Princeville, under Ordinance 1, Sec. 3, must first apply to the Clerk to do so, and pay his license before commencing to do business. Upon failure, he, or they may be subject to a fine of $10.00.

32. All taxes and licenses shall be collected by the tax collector, or constable, upon such compensation as shall be fixed by the Commissioners.

33. On filling stations, an annual tax of $5.00.

34. Every person who owns a dog in the town of Princeville must list same with the tax lister, upon failure shall be guilty of a misdemeanor and shall be subject to a fine of not less than $5.00 nor more than $50.00.

ORDINANCE II

Health—Nuisance

Sec. 1. It is hereby declared a nuisance for any bawdy house to exist in the town of Princeville on the public highways under a penalty of $10.00.

Sec. 2. Any person renting a house or houses to any lewd person knowingly, shall be fined $10.00 for each violation.

Sec. 3. All back lots and privies are to be policed by the police every ten days during the summer. Any premises styled a nuisance, upon failure to remove such nuisance after 24 hours notice, the person or persons shall be arrested, and on testimony of the police, shall be fined $10.00.

Sec. 4. No person shall arrange his or her premises, or any part thereof, so as to make it a nuisance to his or her neighbor, and any violation of this ordinance shall subject the offender to a fine of $2.00; and a continuance of this nuisance after being so declared shall subject the offender to a fine of $5.00.

Sec. 5. Every house where human beings live or congregate shall be supplied with a sanitary privy of the type and style approved by the county health officer, the same to be built by the owner of the property. Upon failure, the owner of the same failing to comply with this ordinance after due notice shall be subject to a fine of $2.00.

Sec. 6. No person or persons shall throw or cause to be thrown from their premises into the street any slop or filth, and for violation of this ordinance, the police shall notify their tenant or occupant of the lot or premises from which said slop or filth may be thrown, to remove or correct the same, and upon his or her failing to do so within 24 hours after receiving notice, he or she shall be subject to a fine of $5.00.

Sec. 7. No hogs shall be raised in the town of Princeville unless kept on water-tight slanting floored pens. The floor of pens must be at least ten inches from the ground at the lower end. If any person or persons fail to comply with this section after 24 hours' notice, he, she or they, shall pay a fine of $5.00.

Sec. 8. In all cases whatsoever of nuisance being created, suffered and permitted on any lot in said town, the provision contained in the Act or Acts of the General Assembly incorporating said town, for the removal or abatement of the same, shall be enforced at the option of municipal authorities of said town against person or persons causing or creating nuisance, the tenant or occupant

of the lots or owner or landlord thereof on which said nuisance shall be created, suffered or permitted.

Sec. 9. Any person who shall expose his or her private parts, either by word or actions, on the streets or public highways, shall pay a fine of $5.00.

Sec. 10. The owner or owners of any animal dying within the limits of the town, shall, within 12 hours after notice of death of such animal, carry or remove the carcass of the same beyond the limits of the town, under a penalty of $5.00 for each and every violation of ordinance.

Sec. 11. No guano or other fertilizer, offensive to the smell or detrimental to the health of the town shall be stored in any house or warehouse within the corporate limits of the town, under a penalty of $10.00.

Sec. 12. All lots with stagnant water thereon, and all back lots and privies in foul condition are hereby declared a nuisance. Any occupants suffering such nuisance to exist on his or her premises 24 hours after being notified of the same shall be subject to a penalty of $5.00 for each day such nuisance is suffered to exist.

Burying the Dead

Sec. 13. No person or persons shall bury their dead in any lot within the corporate limits of Princeville under a penalty of $5.00 for each and every violation of this Ordinance.

Sec. 14. Any person selling or offering for sale any damaged or spoiled meats or fish within the corporate limits of the town, shall be subject to a fine of $25.00 and the Chief of Police or Constable shall have the authority to condemn any damaged or spoiled meats or fish offered in the town, and to order the same moved beyond the corporate limits.

Sec. 15. Any dealer refusing to allow Constable to examine same shall pay a fine of $10.00.

Sec. 16. The Constable or Chief of Police shall make monthly reports upon the above section.

Sec. 17. Any person running a house of ill-fame who shall allow any boy under 18 years of age to enter shall be guilty of a misdemeanor and upon conviction shall be fined $25.00 for each offense.

Sec. 18. No person shall throw or sweep on any walk way or in any of the streets or open lots of the town, any filth, glass, paper boxes, nails, piles of boards, shingles barrel hoops, watermelon rinds, or any other thing of a

nuisance whatever, but the same shall be deposited in boxes, barrels, crates, or other vehicles, and placed on the streets in convenient places for removal by the town on Monday and Thursday of each week. Any person violating this Ordinance shall be fined $5.00 for each offense.

Sec. 19. Every occupant of a lot on any street shall keep the walk ways clean and clear of grass, weeds and other rank vegetation as far as such lot extends. If any rubbish, dirt,. ashes, or other rubbish thing be placed or left without lawful authority upon such walk ways, or in the gutters or streets adjacent thereto, the occupant of said lot shall remove the same. If, after written notice by the Constable or Street Commissioner requiring him to remove the things prohibited by this ordinance, he shall fail for 24 hours to remove the same he shall be fined $5.00 for each day it shall so remain.

Sec. 20. All privies within the corporate limits of the town of Princeville shall be effectively cleansed and limed, or otherwise, twice a month during May, June, July, August, September and October, and once a month during the balance of the year, and oftener if necessary. Any person who shall fail to comply with the provisions of this Section shall be fined $5.00 for each offense.

Sec. 21. Any person who shall bury any excremental or other fetid matter upon any of the lots within the town of Princeville without spreading lime or land plaster upon the same, or shall fail to place all excrement from all typhoid cases or tuberculosis in boiling water for at least 20 minutes before burying same, shall, upon conviction, be fined $5.00 for each and every offense.

ORDINANCE III

Streets, Walk Ways, Shade Trees, Etc., Impeding Streets or Walk Ways

Sec. 1. The assembling or collecting of persons either on foot or in vehicles on any of the streets of the town so as to prevent or impede the passage along said street of persons on foot or in vehicles, is prohibited under penalty of $2.00 to be imposed upon every person engaged in so obstructing said streets, and likewise any and all persons who by sitting on the walk ways or otherwise prevent or impede the passage of persons on foot shall be subject to the above penalty.

Cutting Trees

Sec. 2. No person or persons shall mutilate or cut

down or destroy unless by permission of the Board, any living or standing tree in the streets of said town, under a penalty of $2.00 for each and every violation of this ordinance.

Sec. 3. No person or persons shall at any time stop or place any wagon or other vehicle, or erect or construct any stand or box in the streets of said town, for the purpose of vending goods, wares, or merchandise, produce or provisions, unless with the consent of the Mayor, in writing, nor shall any person, or persons, encamp in the streets of the town under a penalty of $2.00 for each and every violation of this Ordinance.

Sec. 4. No autos shall park on the left side of street unless for loading or unloading longer than fifteen minutes under a penalty of $5.00 for each violation. No car shall be driven out of Highway 90 in No. 12 at the intersection at James store and then back out in 90 to go in any direction under a penalty of $2.00 for each violation.

Shade Trees

Sec. 5. No person shall be permitted to hitch his or her horse, mule or other animal to any shade tree or on the walk ways of the town, under a penalty of $3.00 for each and every violation of this Ordinance.

Exhibiting Studs, Horses and Jacks in the Streets

Sec. 6. No person shall let or cause to be let, any stud horse or jackass to any mare within the limits of the town, nor shall any person lead, ride or drive for the purpose of exhibition any stud horse or jackass through the streets of the inhabited portion of the town, under a penalty of $10.00 for each and every violation of this Ordinance.

Vehicles on the Streets at Night

Sec. 7. No person shall permit his or her or their wagon, cart or other vehicle to remain on the streets during night time, under a penalty of $3.75 for each and every violation of this Ordinance.

Bicycles

Sec. 8. No person shall pass by any walking person with bicycle on walk ways without getting off the wheel, upon failure shall pay a fine of $2.00 for each offense.

Sec. 9. There shall be no riding of bicycles or animals on the walk ways, day or night, under a penalty of $5.00 for each violation.

Games on Streets

Sec. 10. There shall be no game of ball, chess, checkers, cards or dominoes played on the streets, under a penalty of $5.00 for each violation.

Sec. 11. No person or persons shall so arrange their pump or wells so as to run the water in the streets and pond. Upon failure to remove or prevent same in 36 hours after due notice shall pay a fine of $5.00.

Sec. 12. All gates in the town of Princeville shall hang to open on the inside of lot, owners upon failure to comply with this Ordinance after due notice shall pay fine of $5.00.

Loafers

Sec. 13. There shall be no loafing in the town by man or boy after two days notice under a penalty of $5.00 or three days labor on the streets.

Electric Lights

Sec. 14. No person or persons shall cut an electric light post or throw rocks or missiles at the chandelier under a penalty of $25.00 for each violation of this Ordinance.

ORDINANCE IV

Common Offenses—Disturbing the Peace

Sec. 1. No person shall be permitted to disturb the good, peace and quiet of the town by fighting, making loud noises, by using profane, boisterous or indecent language, or in any other manner under a penalty of $5.00 for each and every offense.

Sec. 2. Any person maliciously ringing the fire alarm or any church bell, shall pay a penalty of $1.00. Discharging guns, etc., and autos must stop at street crossings before entering Main Street. All violators subject to a fine of $5.00 for each offense.

Playing on the Streets

Sec. 3. No person or persons shall fire or discharge any gun, musket, rifle, or pistol of any kind whatsoever or any rocket or fireball or other explosive contrivances except by permission of the Mayor of said town nor shall any person or persons ride or drive or cause to be driven in the streets of the town any horse, mule or other animal at an unusual or dangerous gait of more than eight miles an hour, and auto speed limit shall be fifteen miles per

hour. Over speeding shall be fined $5.00. No person or persons shall disfigure any of the houses or walls in said town by writing or drawing pictures on them, and in the event of violation of any of the provisions of this Ordinance, each person violating the same shall forfeit and pay $10.00 for each and every violation of this Ordinance.

Stock Running at Large

Sec. 4. No person or persons shall let or cause to be let, his, her or their horse, mules, cow, hog, goose, or other animal to run at large within the corporate limits of the town contrary to the statute under penalty of $2.00.

Persons Found Drunk

Sec. 5. All persons found drunk or in a state of intoxiaction on the streets, alley or other public places of said town, will be fined $5.00.

Sec. 6. No person or persons shall threaten, abuse or criticize any officer for his judgment or disposition of any criminal cause under a penalty of $50.00 for each violation of this Ordinance.

ORDINANCE V

Miscellaneous, Sunday and Its Observance

Sec. 1. Any person who shall keep open any shop, or store for the purpose of business or to sell any article of merchandise on Sunday, in the town of Princeville, shall be subject to a fine of $25.00. However, it does not prevent a person from selling drugs or cigars if he or she has a license stand or place separate from his or her grocery store that no doors leading into the grocery store or place in which they may be selling except in case of sickness or death. Cafes and filling stations excepted.

Circuses, Menageries, Etc.

Sec. 2. No person or persons shall exhibit any circus, menagerie, show, lecture, concert or other performance whatsoever, within the limits of said town without first applying for and obtaining permission to do so from the Mayor of the town, and said person or persons receiving permission to exhibit any circus, menagerie, show, lecture, concert or other performance whatsoever, shall pay to the town tax collector $2.00 for each and every public performance, under a penalty of $25.00 for each and every violation of this ordinance. The Mayor shall be authorized to remit this tax when the performance is given for public or charitable purposes.

Stoves

Sec. 3. Persons using stoves within the corporate limits of the town shall not permit the pipe thereof to pass within ten inches of any wood or other combustible material, unless separated therefrom by glass or some hard substance by at least three feet above or beyond the house. Any person using a stove contrary to the provisions of this Ordinance shall be liable to a penalty of $12.00 for each and every month's continuance of the same, or portion or part thereof.

Officers Speculating In Town Orders

Sec. 4. Any lawful officer found speculating in or dealing in town orders in any way other than the manner directed by the finance committee, shall be fined $10.00 for each violation of this ordinance.

Building and Destroying Dams and Digging Holes

Sec. 5. No person or persons shall construct any dam within the corporate limits of said town, which will cause the ponding of water so as to overflow any part of said town or digging holes which will hold stagnated water under a penalty of $10.00 for each and every violation of this Ordinance.

Sec. 6. No person or persons shall cut away or open any dam which is used for the purpose of protecting any portion of said town from being overflown during the time of high water, if said cutting or opening shall be the cause of the overflowing any part of said town, which is not at the time overflown, under a penalty of $25.00 for each and every violation of this Ordinance.

Arrest Without Warrant

Sec. 7. All actions or suits for the recovery of fines and penalties declared and imposed in and by the Ordinance of the said town, shall be brought and presented by the commissioners of said town by warrant and returnable before the Mayor residing in this town, but all offenders against the provision or ordinance may be arrested by the Constable, or any policeman or watchman without warrant, and taken before the Mayor, who shall issue a warrant, and thereupon proceed to act in the same manner as if arrest had been thereunder, provided, however, that in no case shall the arrest be made without warrant unless the offense be committed in the presence of the officer making the arrest.

Dog Tax

Sec. 8. Every person who owns or has a dog in the town of Princeville, and failing to pay an annual tax of $1.00, the dog shall be killed by the constable if caught in the streets without a collar.

Sec. 9. Any person or persons owning or having any female dog or dogs in their charge, or permitting them knowingly to run at large during their erratic stage shall pay a fine of $5.00.

ORDINANCE VI

Officer's, Constable's and Policeman's Duties

Sec. 1. In all violations in the town of Princeville, the warrant must be issued by the Mayor of said town or his assistant officer.

Sec. 2. All violations must be tried by the Mayor of said town, or his substitute.

Sec. 3. If either the constable or policeman fails to carry the parties arrested by him before the Mayor for trial each one is liable to a penalty of $25.00 for each and every violation of this section which is contained in ordinance IV.

Constable

Sec. 4. The Constable and Tax Collector shall have the same protection in the official discharge of his duty for the town as does the sheriff of the county. The town Constable shall be entitled to receive the fee that is allowed constables under the State law.

Failing to Assist In Making Arrests

Sec. 5. Any person failing to assist in making arrest, or to assist a peace officer in any way after being summoned to do so by the proper authority; any person in any way interfering with, resisting or threatening or jeering at a peace officer in the discharge of his duty, shall pay a fine of $10.00.

Penalties Forfeited

Sec. 6. All penalties adjudged to be forfeited and not paid shall be secured by commitment to the county jail.

Bond of Treasurer, Etc.

Sec. 7. The Treasurer shall give a bond with approved security payable to the State of North Carolina in the sum of $500.00.

Sec. 8. The Tax Collector shall give a bond with approved security payable to the State of North Carolina in the sum of $500.00.

Sec. 9. The Town Constable shall give bond with approved securities or security, payable to the State of North Carolina in the sum of $400.00.

Treasurer and Constable

Sec. 10. The Treasurer and Tax Collector shall report monthly in writing their receipts and disbursements, of the town's finance to the Board for the previous month. Their report must specify from what source receipts were derived and for what purpose disbursements were made, and upon failing to report shall be fined $10.00.

Special to Mayor

Sec. 11. It shall be the duty of the Mayor to communicate monthly in writing to the board of commissioners: 1st: A general statement of the situation of the town in relation to its government and improvement; 2nd: To keep faithful minutes of his judicial proceedings, and to report in writing every regular monthly meeting of the board of commissioners, the total amount of costs and fines that have been imposed by him in all judicial proceedings for the violation of the town ordinances during the previous month, and he shall be vigilant in causing the law and ordinances for the government of the town to be duly executed and enforced. Upon failure shall pay a fine of $10.00.

Special to Constable and Policeman

Sec. 12. No constable or policeman shall be found drinking vinous, malt or spirituous liquors while in the official discharge of his duties, under a penalty of $10.00 for each violation of this ordinance.

ORDINANCE VII

Vehicles

Sec. 1. All vehicles must park on the right side of the street, and must not park within ten feet of any corner in the town of Princeville. Anyone violating this law shall be subject to a fine of $5.00 for each offense.

Sec. 2. All vehicles must go to the corner to turn around, unless they are at a filling station. Any person violating this section will be subject to a fine of $5.00 for each offense.

Sec. 3. All animal-drawn or motor vehicles must have a light or lights when parked on the streets at night. Anyone violating any part of this section will be subject to a fine of $5.00 for each offense.

Sec. 4. Any person riding a bicycle without a light shall be fined $3.75, and subject to a fine of $2.00.

Sec. 5. All vehicles must stop at once if fire apparatus is in the town limits. Anyone violating this section will be subject to a fine of $10.00.

Sec. 6. Speeding over 25 miles per hour, a fine of $15.00 and costs.

Sec. 7. Parking on sidewalk, a fine of $2.00.

Sec. 8. Double bicycle riding, a fine of $1.00 and costs.

Sec. 9. Failure to stop for stop sign, a fine of $5.00 and costs.

ORDINANCE VIII

Enforcement

Sec. 1. All ordinances or parts of ordinances in conflict with the above ordinances are hereby repealed.

Sec. 2. These ordinances shall be in effect on and after January 1st, 1935.

JAMES E. BRIDGERS, Mayor.

Commissioners:

LEE BROWN **JAMES MATTHEWSON**

JOHN DAVIS **EVESTER JONES**

EMILY BROWN, Tax Collector.

JOE BRIDGERS, Treasurer.

ROSA DANCY, Clerk.

APPENDIX D

January 21, 1972

To the Honorable Mayor and Board of Commissioners
Town of Princeville
Princeville, North Carolina

Gentlemen:

In addition to the comments presented in our audit report for the year ended June 30, 1971, we offer the following observations and suggestions for your consideration:

Internal Control and Accounting System
(Not all inclusive)

(1) Separate bank accounts should be initiated for the individual funds. All accounting records should be segregated by funds.

(2) Procedures should be implemented which assure the proper posting of cash receipts to the revenue accounts.

(3) Procedures should be implemented which provide for proper classification of all cash disbursements. All cash disbursements should be supported by original invoices and/or complete payroll records.

(4) Complete accounts receivable subsidiary records should be initiated for utility billing.

(5) Records should be maintained supporting all meter deposits and refunds.

(6) The records supporting taxes receivable should be more complete. A tax scroll supporting the tax receipts should be implemented. Proper procedure should be followed concerning delinquent real property taxes as prescribed in Sec. 105.369 of the general statutes.

(7) The minutes of the Board of Commissioners should be more complete as to financial matters.

(8) Surprise counts of petty cash should be made by someone other than the person responsible for handling cash.

(9) All bank accounts should be reconciled monthly by someone other than the person responsible for handling cash receipts and disbursements.

(10) Insurance in force should be periodically reviewed by the Board.

(11) Consideration should be given to the possibility of securing a blanket bond for all Town employees and officials.

Respectfully submitted,

s/s Fred A. Turlington, Jr.

Certified Public Accountant

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